

# COMPTROLLER ACCREDITATION PROGRAM

## HANDBOOK

*Acquire core competencies in financial stewardship, financial decisions and leadership and organizational management.*



Summer 2009



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# Comptroller Accreditation Program Handbook

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# Chapter 1. Overview of the Program

## A. Introduction.

The Comptroller Accreditation Program guides the career development of Army financial management military and civilian professionals. Accreditation assesses comptroller careerists' credentials by identifying achievement levels in education, training, and experience requirements. The program formally recognizes an individual's demonstrated performance and capabilities. The Comptroller Accreditation Program ensures that financial management professionals possess and maintain identified core competencies in financial stewardship, financial decision support, and leadership and organizational management.

There are five components of the Comptroller Accreditation Program: formal education, training, professional development, performance enhancing job experience, and certification. These components will develop the skills needed for expert stewardship of Army resources in the dynamic environment of a transforming land force. All financial management practitioners are encouraged to earn professional certification and thereby demonstrate their competence to our customers and stakeholders.

The Comptroller Accreditation Program and the 3-Year Individual Development Plan are key enablers to better manage professional development and prepare our career members for positions of greater responsibility and authority. The applicable forms are on the ASA FM Web site under "Proponency\Comptroller Web-based Info Tool\Career Development\Accreditation". Supervisors, managers and rated individuals are expected to work in partnership to reach career goals.

## B. Applicability.

Civilian and military financial management professionals are required to participate in the Comptroller Accreditation Program. Multi-Disciplined Financial Analysts (501) and BC 36 officers/enlisted personnel will maintain proficiency in the broad areas of financial stewardship, financial decision support, and leadership and organizational management. The matrix in Figure 1 lists Comptroller career field accreditation requirements by occupations. Comptroller Civilian Career Program (CP 11) members in the Auditing (511), Accounting (510) and Cost Analysis (Operations Research Analysis, 1515) series will also maintain proficiency mandated by their series' positive education requirements. These requirements complement but do not duplicate series-unique or other certification requirements (e.g. Accountants, Acquisition Corps) for financial management professionals.

## C. Objectives.

The Comptroller Accreditation Program is a systematic approach to develop and sustain among Army financial management personnel the knowledge, skills and abilities of established core competencies as outlined in Annex A of the Army Civilian Training, Education and Development System (ACTEDS) CP 11 Comptroller Plan, DA Pam 600-3, Army Personnel Proponent System, and the BC 36 Professional Development Guide. It includes these strategies:

- Competency Maintenance – Document self development quality levels through mandatory and recommended courses for financial management personnel.
- Continuous Improvement – Establish criteria for continued career development, by requiring skills training, education and experience in the three broad competency groups: Financial Stewardship (FS), Financial Decision Support (FDS) and Leadership and Organizational Management (LOM) for four sequential competency levels.
- Evaluation – Provide individuals and supervisors a systematic method (3-year IDP) for assessing requirements and accomplishments against standard accreditation levels.
- Peer Awareness – Require program participation by all financial management professionals and provide comparative data.
- Counseling and Career Planning – Formalize long-range counseling requirements, and document members' professional development contracts with supervisors.

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## **D. Resource Requirements.**

Coordination with resource management personnel is essential to ensure funding for training, education and competitive professional development programs.

## **E. References.**

- AR 600-3, Army Personnel Proponent System
- DA Pam 600-3, Commissioned Officer Professional Development and Career Management
- AR 690-950, Civilian Personnel, Career Management
- BC 36 Professional Development Guide
- CP 11 Army Civilian Training, Education and Development System (ACTEDS) Plan.
- Army Comptroller Proponency Webpage

## **F. Timeline**

The Comptroller Accreditation Program was implemented in FY 2001. The time frame for completing each level of accreditation is three to five years. This timeline may vary based on individual needs and credentials.

## **G. Proponent and Suggested Improvements.**

The proponent of this handbook and the Comptroller Accreditation Program is the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA(FM&C)). Comments and suggested improvements should be e-mailed to [proponcy@hqda.army.mil](mailto:proponcy@hqda.army.mil). Changes will be incorporated and updates issued periodically.

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## Chapter 2. Levels of Accreditation

The Comptroller Accreditation Program has four levels, and progression from one level to the next will not be a specific requirement for particular positions or grades. Rather, the process will serve as a career program life cycle guide for professional and personal development. For instance, careerists who reach Level IV are required to continue their professional development at the rate of 40 continuing professional education (CPE) units per year. See Annex. Careerists are required to provide supporting documentation of the 40 continuing professional education units to their Comptroller Junior Executive Council (CJEC) member. Training requirements at all four levels will be documented on a 3-Year Individual Development Plan (3yIDP), which all careerists must have. See the Accreditation Matrix (Figure 1) for an illustration of the following accreditation levels.

- **Level I** – Performs fundamental, basic and routine activities while gaining subject matter expertise. Generally, works closely with a team leader or supervisor.
- **Level II** – Functions independently and applies knowledge and experience to a variety of complex situations. Works with minimal guidance and direction from a team leader or supervisor.
- **Level III** – Serves as senior specialist/analyst, team leader or supervisor. A recognized expert with broad scope of responsibility and high visibility.
- **Level IV** – Has executive responsibility for installation, and directorate, and/or agency-level policy and implementation.

**FIGURE 1. ACCREDITATION MATRIX**

<b>FINANCIAL ANALYST/BC 36</b>	<b>ACCOUNTANT</b>	<b>AUDITOR</b>	<b>COST ANALYST</b>	<b>ACQUISITION CORPS</b>
<b>LEVEL I</b>	<b>LEVEL I</b>	<b>LEVEL I</b>	<b>LEVEL I</b>	<b>LEVEL I</b>
--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 course in Financial Stewardship -- 1 course in Financial Decision Support -- 2 courses in Leadership and Organizational Management --2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management --2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 2 Mandatory Acquisition Courses -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences
<b>LEVEL II</b>	<b>LEVEL II</b>	<b>LEVEL II</b>	<b>LEVEL II</b>	<b>LEVEL II</b>
--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 2 courses in Financial Stewardship -- 2 courses in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 2 Mandatory Acquisition Courses -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences
<b>LEVEL III</b>	<b>LEVEL III</b>	<b>LEVEL III</b>	<b>LEVEL III</b>	<b>LEVEL III</b>
--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Financial Stewardship -- 2 courses in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 Mandatory Acquisition Courses -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences
<b>LEVEL IV</b>	<b>LEVEL IV</b>	<b>LEVEL IV</b>	<b>LEVEL IV</b>	<b>LEVEL IV</b>
--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 course in Financial Stewardship -- 1 course in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 mandatory courses in Acquisition Corps Leadership and Organizational Management -- 1 Performance Enhancing Job Experience

\* Mandatory for all Comptroller career field military and civilian careerists

*Figure 1. Accreditation Matrix*



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## Chapter 3. The Pieces of Accreditation

### A. Five Key Components.

The Accreditation Process establishes requirements for continual career development. Process components include education, training, professional development, performance enhancing job experiences or developmental assignment opportunities, and certification. CP 11 and BC 36 members are encouraged to pursue accreditation requirements in all of these components.

1. **Formal Education** aims to provide CP 11 and BC 36 members with the knowledge to competently perform their positions' functional requirements. Recommended formal education requirements for CP 11 and BC 36 members are shown by level in Figure 1. The rated person and supervisor/rater should use this information in reaching an appropriate accreditation level determination. Title 10, U.S. Code, states that officers must hold undergraduate degrees before promotion to rank of captain (O-3). Additionally, DA Pam 600-3 specifies that BC 36 officers should hold Master's Degrees for functional area qualification at the grade of lieutenant colonel.
2. **Functional Training** strives to equip CP 11 and BC 36 members with job-related skills to competently perform required duties of their positions. Competency training focuses on the immediate application of financial management functions and practices, and strengthens Multi-Disciplined Financial Analysts' various specific expertise areas. Training emphasizes practical applications (e.g., what to do and how to do it) and aims to meet specific organizational goals. Training should be tailored to the level of accreditation being pursued. Many training courses are available through distance learning and computer-based training.

For Comptroller career financial management professionals, three courses are mandatory:

- Planning, Programming, Budgeting and Execution System, PPBES (resident or distributed learning)
- Fiscal Law
- Analysis course - selected by agreement between the rated person and the supervisor/rater and based on the person's professional needs.

The Army Comptroller Course (ACC), the Professional Resource Management Course (PRMC) or its predecessor the Advanced Resource Management Course (ARMC), the Professional Military Comptroller School (PMCS) and Executive Comptroller Course (ECC) may be substituted for PPBES.

The Accreditation Matrix (Figure 1) shows training requirements for each accreditation level. The numbers of training events by level are applicable only to that level and cannot be applied again. For example, if one applies the Cost and Price Analysis course to Level I Financial Decision Support (FDS) requirements, that course cannot be applied again to meet the Level II FDS requirement. To maintain their competency, financial management careerists at Level IV must continue professional development at the rate of 40 Continuing Professional Education (CPE) units a year.

3. **Professional Development** affords CP 11 and BC 36 career members opportunity to gain enriched professional perspective outside their regular assignments by participating in Army-wide competitive development programs, many of which are centrally funded. Examples of these are listed below and in the BC 36 Professional Development Guide and Annex B of the CP 11 ACTEDS Plan. In addition, performance enhancing job experiences or developmental assignments provide opportunities to gain on-the-job experience for extended periods away from one's permanent position.

- Career Field Competitive Development Programs
  - Army Comptroller Course (Syracuse University) – Military/ Civilian
  - Executive Comptroller Course (Syracuse University) - Military/Civilian
  - Defense Financial Management Course (Maxwell Air Force Base) – Military/Civilian
  - Defense Decision Support Course (Maxwell Air Force Base) – Military/Civilian
  - Enhanced Development Financial Management Training (Location Varies) – Military/Civilian
  - Senior Resource Management Course (Syracuse University) – Military/Civilian
  - Defense Comptrollership Program (Syracuse University) – Military/Civilian
  - Defense Masters in Business Administration in Financial Management Program (Naval Postgraduate School) – Military/Civilian
  - Masters in Managerial Logistics Program (North Dakota State University) – Military/Civilian
  - University/College Long-Term Training Program – (Academic Degree Training) - Civilian
  - Degree Completion/Cooperative Programs – Military/Civilian
  - OMB Fellowship (Washington, DC) - Military
  - Training With Industry Program (Various Locations) – Military/Civilian
- Army/DoD Wide Competitive Development Programs
  - Civilian Education System (CES) – Military/Civilian
  - Command and General Staff – Military/Civilian
  - Congressional Fellowship Programs – Civilian
  - Defense Senior Leadership Development Program (DSLDP) – Civilian
  - Senior Service College – Military/Civilian
  - White House Fellowship Program – Military/Civilian
  - CFO Academy Courses/Certification Program- Military/Civilian
  - Executive Leadership Programs
  - Federal Executive Institute Courses – Civilian
  - National Security Studies Course – Military/Civilian
  - Brookings Institution Programs - Civilian

These professional development programs may be applied against the training requirements for Financial Stewardship (FS), Financial Decision Support (FDS), and Leadership and Organizational Management (LOM). See CP 11 ACTEDS Plan.

**4. Performance Enhancing Job Experiences** are short-term job assignments that reinforce CP 11 and BC 36 members’ training and professional development through specialized and/or managerial experience. A civilian or military member who has held assignments of more than one year in two or more CP 11 job series or BC 36 assignments can credit all assignments or experiences after the first one as performance enhancing job experiences. Full-time participation on task forces, special projects, work groups, process action teams, and details are also defined as performance enhancing job experiences.

Also included are developmental assignments, intern rotational assignments and exchange programs with the Army; exchange programs between the Army and other federal government departments; and exchange programs with the private sector, such as Training with Industry. Job exchanges normally are on a one-for-one basis and are a minimum of 90 days in length. Requirements for a planned job exchange should be outlined in the rated person’s performance objectives on the evaluation report support form and 3yIDP.

**5. Certification** is an external process that formally recognizes and validates competency in one or more specialized areas of expertise. Certification requirements may include formal education, continuing education, specialized experience, character references and examination. There are several different certifications a careerist may pursue. See CP 11 ACTEDS Plan, Annex J. The Army may fund training, but the individual careerist is responsible for any costs associated with certification exams.

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## **B. The 3-Year Individual Development Plan (3yIDP)**

The 3-Year Individual Development Plan (3yIDP) identifies professional development, education, training and work assignments to enhance job performance. The 3yIDP process emphasizes discussion and joint decisions by the ratee, the rater or supervisor and BC 36 officer and enlisted personnel, assignments officer or career program manager, and may also involve input from a career member's mentor. Every 3yIDP is tailored to individual and organization needs. There is no set pattern—the term “individual” is basic to the concept—especially as it applies to one's willingness and capacity to learn and grow. The life cycle of professional growth and continual learning comprises the four accreditation levels earlier described. Parties to each person's 3yIDP focus on specific developmental experiences that will reach mutual goals of individual career development and organizational enhancement over three-year periods. CP 11 and BC 36 members are responsible for creating career development plans and initiating actions to pursue their career goals. To optimize current and future financial management personnel contributions, supervisors and managers must stay actively involved in developing, reviewing and assessing these individual development plans.



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## Chapter 4. How Accreditation Works

### A. Getting Started

The supervisor determines the ratee's level of accreditation annually in conjunction with the 3yIDP and the performance appraisal rating cycle. On the Accreditation Evaluation Form, the ratee provides the supervisor documentation of achievements in formal education, training, professional development, certification and performance enhancing job experience (the five components discussed above), and applies them against requirements in the Accreditation Matrix, Figure 1. The next step is for the supervisor to summarize the achievements on the Supervisor's Accreditation Evaluation Worksheet. Ratees record desired training and professional development events on the 3yIDP that will help get them to the next higher accreditation level. Diplomas and official transcripts will be needed to establish formal education. The CP 11 ACTEDS Plan Annex E contains a partial list of representative courses that may be used. This annex may also be used to assist in determining if specific courses meet training and professional development requirements in the Accreditation Matrix.

#### *Course*

Federal Government Accounting I  
Activity Based Costing  
Sustaining Base Leadership and  
Management Program

#### *Type Training*

Financial Stewardship (FS)  
Financial Decision Support (FDS)  
Leadership and Organizational  
Management (LOM)

### B. Forms

These three forms document a CP 11 or a BC 36 career member's accreditation:

- Comptroller Accreditation Evaluation Form – Completed by each military and civilian career member in the Comptroller Career Field.
- Supervisor Accreditation Evaluation Worksheet – Completed by the supervisor.
- 3-Year Individual Development Plan – Completed by each military and civilian career member in consultation with the supervisor on an annual basis.

### C. Accreditation Process Steps

Accreditation Process Steps vary slightly between CP 11 and BC 36 career members

- CP 11 Careerists:
  1. Collect all professional documentation.
  2. Download from <http://www.asafm.army.mil/proponency/POWBT/careerdevelopment/accreditation.html> a Comptroller Accreditation Evaluation Form (AEF), and review information on the accreditation components. Enter on the AEF, field by field, the data gathered in the previous step.
  3. Retain a copy of the AEF for record, and forward a copy to your supervisor.
  4. Set up an appointment with your supervisor to conduct an initial accreditation level evaluation session using the Supervisor's Accreditation Evaluation Worksheet. This normally happens at the start of the performance appraisal rating cycle.
  5. Download:  
<http://www.asafm.army.mil/proponency/POWBT/careerdevelopment/accreditation.html> a Comptroller 3-Year Individual Development Plan (3yIDP) form, and fill it out on the computer.
  6. Set up an appointment with your supervisor to conduct an initial review of the draft 3yIDP at the beginning of the performance rating cycle. Complete "draft" 3yIDP in accordance with supervisor's guidance; sign, and submit.

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7. Maintain a copy of the following:

- Current signed/dated supervisor's accreditation worksheet
- Current signed/dated careerist's Accreditation Evaluation Form (AEF)
- Current signed/dated careerist's 3yIDP

• BC 36 Officers and Enlisted Members:

1. Collect all professional documentation.
2. Download from <http://www.asafm.army.mil/proponency/POWBT/careerdevelopment/accreditation.html> a Comptroller Accreditation Evaluation Form (AEF), and review information on the accreditation components. Enter on the AEF, field by field, the data gathered in the previous step.
3. Set up an appointment with your rater or mentor to conduct an initial accreditation level evaluation session using the Supervisor's Accreditation Evaluation Worksheet. This normally happens at the start of an OER/EER performance rating cycle.
4. Download from <http://www.asafm.army.mil/proponency/POWBT/careerdevelopment/accreditation.html> a Comptroller 3-Year Individual Development Plan (3yIDP) form, and fill it out on the computer.
5. Set up an appointment with your rater to conduct an initial review of the draft 3yIDP at the beginning of the OER/EER performance rating cycle. Complete "draft" 3yIDP in accordance with the rater's guidance; sign, and submit.
6. Forward a copy of the 3yIDP resulting from this session to the assignments officer in Human Resources Command. The assignments officer will use it as an additional resource to identify and meet your developmental needs and interests.

7. Maintain a copy of the following:

- Current signed/dated rater's accreditation worksheet
- Current signed/dated ratee's Accreditation Evaluation Form (AEF)
- Current signed/dated ratee's 3yIDP

- Supervisors/Raters review ratees' AEF and supporting documents and enter results on a Supervisor's Accreditation Worksheet. A supervisor unable to make a determination on a specific accreditation component should get help from the activity or command CP 11 manager or senior BC 36 member. Upon completion of the review, the supervisor and ratee meet to plan a 3yIDP-based course of action to attain the targeted level of accreditation. Supervisors should follow these steps:
  1. Collect the AEF and supporting documents from the ratee.
  2. Download and review from ASA(FM&C) <http://www.asafm.army.mil/proponency/POWBT/careerdevelopment/accreditation.html> the Supervisor's Accreditation Evaluation Worksheet.
  3. Use the Accreditation Matrix in the CP 11 ACTEDS Plan and information on the ratee's AEF to fill in appropriate component areas on the Supervisor's Accreditation Evaluation Worksheet.
  4. Meet with the ratee to discuss accreditation evaluation process results, and explain how each component of the Supervisor's Accreditation Evaluation Worksheet was completed.
  5. Review the ratee's draft 3yIDP after the current accreditation level is established. The 3yIDP is the vehicle for tracking advancement toward the next accreditation level. The 3yIDP is a good-faith contract identifying professional development opportunities for the next three annual rating cycles that the rater, ratee and senior leadership have all agreed to support. (Sometimes it will take an individual more than three years to advance to the next accreditation level; however, the 3yIDP is updated annually, usually at formal performance evaluation time, and it extends two years beyond the current rating cycle.)
  6. Sign and return the approved 3yIDP to the ratee.
  7. Process is repeated yearly to verify progress toward accreditation goals in the 3yIDP.
  8. Maintain a copy of the following forms for every rated person:

- 
- Current signed/dated supervisor's accreditation worksheet
  - Current signed/dated careerist's AEF
  - Current signed/dated ratee's 3yIDP
- Command Career Program Managers and Senior BC 36 Officers/Enlisted Members help get training quotas and funding that enable ratees to implement and execute their 3yIDPs. They will help resolve ratee/supervisor accreditation issues and provide clarification and advice on the process. They will interview ratees and supervisors when/if necessary and review:
    - Individual's Accreditation Evaluation Form
    - Supervisors' Accreditation Evaluation Worksheets for individuals in question
    - Individuals' proposed 3yIDPs
    - Information and resolve disputes

## D. Accreditation Review

Supervisors should review Accreditation Evaluation Forms with the five accreditation components in mind as a checklist:

- 1. Formal Education:** Pen-and-ink changes by the ratee indicate the present and the desired Accreditation Levels.
- 2. Training:** Refer to the Accreditation Matrix (Figure 1), the CP 11 ACTEDS Plan and the BC 36 Professional Development Guide to determine which mandatory and recommended courses is required for the requested level documented on the Accreditation Evaluation Form.
  - For course descriptions and guidance, see ACTEDS Plan Annexes B – Master Training Plans, E and F.
  - For review of interns' Accreditation Evaluation Forms, see Annexes C (Master Intern Training Plans), E and F.
  - BC 36 Officers/Enlisted personnel should review their Officer Records Brief (ORB) or Enlisted Record Brief (ERB) for currency of completed training.
- 3. Professional Development:** CP 11 professional development opportunities are listed in CP 11 ACTEDS Plan Annex G and BC 36 professional development opportunities appear in the BC 36 Professional Development Guide and in DA Pam 600-3, Chapter 31.
- 4. Performance Enhancing Job Experiences:** Duration of these experiences may vary among career members; however, each BC 36 and CP 11 member needs a minimum number of days of direct experience for each level being sought. Each experience must be documented on an Accreditation Evaluation Form and supported by a Standard Form 50, an Officer Record Brief (ORB) or Enlisted Record Brief (ERB) entry, or other documentation.
- 5. Certification.** To maintain required competencies, financial management careerists may have an annual or biennial requirement to acquire Continuing Education Professional Units. This requirement may include formal education, continuing education or specialized experience.





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# ANNEX

## Determining Continuing Professional Education Units

In an environment of increasingly complex financial management work and accelerating change, professional financial managers have recognized the need to make a strong commitment to their Continuing Professional Education (CPE). The CPE concept is a valuable tool for professionals to maintain skills and gain knowledge of new developments in their field. CP 11 careerists and BC 36 officers/enlisted personnel unfamiliar with CPE may be unsure as to how the system works, may wish advice on tracking CPE units, or may have questions about the kinds of courses or activities that earn individual CPE unit. In those respects, this annex may prove helpful.

After obtaining Level IV accreditation, financial management careerists are required to continue their professional development by completing 40 hours of Continuing Professional Education (CPE) units each year. The date for measuring CPE qualification is one year from the signed date of the Supervisor's Evaluation Worksheet where the rated person was first recognized at Level IV.

Individuals are responsible for documenting their own CPE units. An easy way to do that is to record continuing professional education units in a readily accessible log, such as the 3yIDP form. Ratees will be asked during the review of their 3yIDP to provide evidence of CPE units to the supervisor/rater for Level IV renewal.

One unit of CPE is awarded for each 50 minutes of contact time in the activities below:

- Attendance at relevant formal training courses.
- Attendance at relevant college courses—unless the course is a part of one's degree-seeking program.
- Attendance at briefings or lectures on relevant subjects. Usually the sponsor—e.g., Association of Government Accountants (AGA), <http://www.agacgfm.org>, American Society of Military Comptrollers (ASMC), <http://www.asmcconline.org>, American Institute of Certified Public Accountants (AICPA), <http://www.aicpa.org/index.htm>—provides certificates to attendees.
- Attendance at classes and workshops of professional conferences. The sponsors will normally provide certificates of CPE units to attendees.
- Teaching and course preparation for relevant subject matter.
- Preparation and delivery of briefings and work-related documents outside of the scope of your primary/routine business (both for teaching and for preparing to teach or deliver special briefings). Your supervisor must clearly identify these tasks or assignments as separate, unique and outside your normal duties.
- Reading of articles in professional journals. Both AGA and AICPA give CPE units for reading articles in their journals. In order to get these units, you will need to take a short test at their web sites.
- Preparing and publishing articles in professional journals. Again, it is important that your supervisor identify the time required and that the article be done separately from your normal duties.

Examples of activities that do not qualify for CPE units:

- On-the-job training.
- Basic or elementary courses in topics and subjects in which the careerist already has the necessary knowledge and skills and that served as the initial basis for qualification for Level IV accreditation.
- Programs restricted to the financial management organization's administrative operations, such as time and attendance report preparation or internal administrative reporting responsibilities. Security management courses and basic training in computer software such as Microsoft Word or Microsoft Excel do not count toward CPE.
- Business sessions at professional organization conferences, conventions and meetings. (Networking is valuable for professional development but doesn't yield CPE units.)
- Preparation and presentation time for repeat deliveries of presentations within a given one-year period for which the first was creditable.
- Teaching university or college courses full-time or part time.





**For More Information Contact:**

COMPTROLLER PROPONENCY OFFICE

ATTN: SAFM-PO RM. 3E341

109 ARMY PENTAGON

WASHINGTON, D.C. 20310-0109

DSN 225-7655/COM 703 695-7655

FAX COM. 703 614-2832

EMAIL: [PROPONENCY@HQDA.ARMY.MIL](mailto:PROPONENCY@HQDA.ARMY.MIL)

WEBSITE: [HTTP://WWW.ASAFM.ARMY.MIL](http://www.asafm.army.mil)

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